**Title:** Corporate Social Responsibility Disclosures in Nigeria: A Study of Listed Financial and Non-Financial Firms.

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**Abstract:** This study is an empirical investigation of the relationship between firms’ corporate financial performance and the level of corporate social responsibility disclosures among selected firms in Nigeria. It also looked at the relationship between firms’ financial leverage and the level of corporate social responsibility disclosures among selected firms. While the annual reports for the period 2008 was utilized as the main source of data collection for the sampled 41 listed firms, the multiple regression analysis was employed as a statistical technique for analysing the data collected. The paper revealed that firms’ corporate financial performance and the size of audit firm have a significant positive relationship with the level of corporate social responsibility disclosures among selected firms. Also, the paper as part of its findings-observed that a significant negative relationship existed between firms’ financial leverage and the level of corporate social responsibility disclosures. The paper therefore recommends that government, as part of their responsibility, should put in place policies that will create a good business environment for firms operating in the country.

**Keywords:** Financial performance, Annual report.